IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 30TH JANUARY 2007 / 10TH MAGHA 1928

OP.No. 3583 of 1997(G)

PETITIONERS:

1. **ALL KERALA FEDERATION OF PETROLEUM TRADERS, (AFFILIATED TO FEDERATION OF ALL INDIA PETROLEUM TRADERS) 41/2880, MARUTI BUILDING, 1ST FLOOR WITH OFFICE AT PROVIDENCE ROAD, ERNAKULAM , COCHIN - 18, REP.BY PRESIDENT DAVID T.MOOKKEN, MOOKKEN DEVASSY OUSEPH & CO., KOCHI- 682 002.**

2. **ANTONY VARGHESE, KOLUTHARA SALES & SERVICES, KALOOR, COCHIN 17.**

3. **T.V.SUBHASH, M.S.QUALITY AUTO SERVICE, HPC DEALERS, VYTTILA, ERNAKULAM, COCHIN 682 019.**

BY ADV. SRI.M.PATHROSE MATHAI

RESPONDENTS:

1. **STATE OF KERALA, REP.BY THE CHIEF SECRETARY TO THE GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, TRIVANDRUM.**

2. **THE SECRETARY (TAXES), GOVERNMENT OF KERALA, SECRETARIAT, TRIVANDRUM.**

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 30/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. 6583/1997 IN OP. NO.3583/1997

DISMISSED

30.01.2007 **SD/- K.BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE 1ST PETITIONER'S REPRESENTATION TO THE HONOURABLE MINISTER FOR FINANCE, GOVERNMENT OF KERALA.

EXT.P2:- COPY OF THE 1ST RESPONDENT'S ORDER NO.15727/B1/96//TD DT.21.11.96 REJECTING THE ABOVE REPRESENTATION.

EXT.P3:- COPY OF THE STATEMENT COMPILED BY THE 1ST PETITIONER, SHOWING COMMISSION RECEIVED BY DEALER , ITS TRUE EFFECT ETC.

/TRUE COPY/

P.A. TO JUDGE

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K.BALAKRISHNAN NAIR,J.

OP NO.3583 OF 1997-B

Judgment

The point raised by the petitioners is covered in their favour by the decision of this Court in ***Epias and Company v. Sales Tax Officer*** (2004) 135 STC 241). Accordingly, the OP is disposed of declaring that the said decision will govern this case also.

30.01.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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